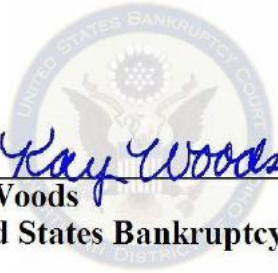


IT IS SO ORDERED.

**Dated: May 28, 2015
09:22:48 AM**


Kay Woods

Kay Woods
United States Bankruptcy Judge

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re:

D & L ENERGY, INC.

Debtor.

Case No. 13-40813-KW
(Substantively Consolidated)

Chapter 7

Judge Kay Woods

**ORDER APPROVING MOTION OF ANTHONY J. DeGIROLAMO,
CHAPTER 7 TRUSTEE, FOR ORDER SUBSTANTIVELY
CONSOLIDATING DEBTORS' ESTATES**

This matter having come before the Court upon the motion of Anthony J. DeGirolamo, chapter 7 trustee (the “Trustee”) for the estates of debtors D & L Energy, Inc. and Petroflow, Inc. (the “Debtors”), for the entry of an Order (A) substantively consolidating the Debtors’ chapter 7 estates or, alternatively (B) terminating joint administration of the estates (the “Motion”); the Court having reviewed the Motion and having held a hearing on the Motion on May 27, 2015 (the “Hearing”), and whereupon the Court finds that (i) it has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334; (ii) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); (iii) venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409; (iv) notice of the Motion was proper and sufficient under the circumstances and no other notice need be given and no party filed an objection or response thereto; (v) prior to the Petition Date,¹ by virtue of, among other things, the Authorizations and the subsequent conduct and representations of the Debtors, the Debtors entered into an effective assumption and assignment agreement, pursuant to which D&L Energy, Inc. assumed all employees, assets and liabilities of Petroflow, Inc.; (vi) the Debtors’ assets and liabilities are one and the same and an Order recognizing the prepetition substantive consolidation that occurred is necessary and appropriate in this case to avoid harm to creditors; and (vii) for these reasons and those stated on the record at the Hearing, it is appropriate and in the estates’ best interests for the Debtors’ estates to give effect to the prepetition assignment and that the estates of the Debtors be substantively consolidated for all purposes going forward; and upon due deliberation and the statements of counsel present at the Hearing and for the reasons stated by the Court on the record at the Hearing; it is hereby ADJUDGED, DECREED, and

ORDERED that the Motion is granted; and it is further

ORDERED that the Debtors’ estates are hereby consolidated on a substantive basis for

¹ Capitalized terms used in this Order and not defined herein shall have the meanings given them in the Motion.

all purposes; and it is further

ORDERED that all future filings in this matter shall be made in the above-captioned substantively consolidated proceeding captioned, *In re D&L Energy, Inc.*, Case No. 13-40813 (substantively consolidated).

IT IS SO ORDERED.

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26 S. Market Street
Girard, OH 44420

Absolute Grass
7649 Chillicothe Road
Mentor, OH 44060

Advanced Waste Services
1126 South 70th Street, Suite N408B
Milwaukee, WI 53214

Western Reserve Mechanical
3041 South Main Street
Niles, OH 44446

Claims Recovery Group LLC
92 Union Avenue
Cresskill, NJ 07626

Weston Hurd LLP
1301 East 9th Street, 9th Floor
Cleveland, Ohio 44114

Industrial Tank Management, LLC
c/o Joel K. Dayton
220 Market Ave., S., Suite 1000
Canton, OH 44702

Zorro Oilfield Services, LLC
c/o Joel K. Dayton
220 Market Ave., S. Suite 1000
Canton, OH 44702

B&B Energy Services, LLC
c/o Mary K. Whitmer
1375 E. 9th St., 20th Floor
Cleveland, Ohio 44114-1793

Stephan Zawistowski Revocable Trust
c/o Vincent Zawistowski
300 Gruber Rd.
Greenville, PA 16125

Great America Financial Services Corporation
Peggy Upton Litigation Specialist
P.O. Box 609
Grand Rapids, IA 52406

Producers Supply Co.
112 Anna Street
Slidell, LA 70458

B&B Energy Services, LLC
2761 Salt Springs Road
Youngstown, OH 44509

Michael E. Grove Co., LPA
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Warren, OH 44484-2473

Hardrock Excavating, LLC
c/o Mary K. Whitmer
1375 East 9th Street, 20th Floor
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Tri-State Measurement
1688 Shannon Road
Girard, OH 44420

Producers Supply Co.
112 Anna Street
Slidell, LA 70458

Appalachian Well Surveys
10291 Ohio Avenue
P.O. Box 1058
Cambridge, OH 43725

Mohawk Oilfield Services, LLC
c/o Mary K. Whitmer
1375 East 9th Street, 20th Floor
Cleveland, Ohio 44114-1793

Brier Hill Slag Co.
18 Hogue Street
Youngstown, OH 44502

Filter Specialists Inc.
100 Anchor Road
Michigan City, IN 46360

Soil Remediation, Inc.
6065 Arrel-Smith Road
Lowellville, OH 44436

HD Davis CPAs LLC
125 Churchhill Hubbard Road
Youngstown, Ohio 44505

Mohawk Disposal Management, LLC
c/o Mary K. Whitmer
1375 East 9th Street, 20th Floor
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Jones Gregg Creehan & Ger
411 Seventh Avenue. Suite 100
Pittsburgh, PA 15219

Ken Miller Supply
P.O. Box 1086
Wooster, OH 44691

Geiger Teeple Smith Hahn LLP
1844 West State Street, Suite A
Alliance, OH 44601

Alliance Property Holdings
789 Bessemer Street
Meadville, PA 16335

Disposal Wells, LLC
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1375 East 9th Street, 20th Floor
Cleveland, Ohio 44114-1793

Elan Financial Services
P.O. Box 5229
Cincinnati, OH 45201-5229

Harrington, Hoppe & Mitchell, Ltd.
c/o Frederick S. Coombs III
P.O. Box 6077
Youngstown, OH 44501-6077

Disposal Wells, LLC
2761 Salt Springs Road
Youngstown, OH 44509

Star Tanks, LLC
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Tri County Disposal Wells, LTD
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Leonard Insurance, Inc.
P.O. Box 9160
Canton, OH 44711

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Youngstown, OH 44509

Nov.-M/D Totco
P.O. Box 201153
Dallas, TX 75320

Gasearch, LLC
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220 Market Ave., S., Suite 1000
Canton, OH 44702

Ohio Edison Bankruptcy Dept.
6896 Mill Road, Suite 204
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Pipeline Systems, LLC
c/o Joel K. Dayton
220 Market Ave., S., Suite 1000
Canton, OH 44702

National Oilwell Varco LP
Attn: C. Donahue
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B&D Energy Services
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Youngstown, OH 44514

Ohio Valley Waste Service
P.O. Box 432
Mars, PA 16046

Fairmont Supply Oil
P.O. Box 643438
Pittsburgh, PA 15264

M.T. Services, Inc.
P.O. Box 136
Berlin, OH 44610

Petro Evaluation Services, Inc.
c/o Chrysanthé E. Vassiles
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Canton, OH 44702

Tom's Sewer & Drain Service, Inc.
PO Box 388
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RCE, LLC
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Strasburg, OH 44680

Vincent R. Zawistowski
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BEO Service Group, LLC
25 West Third Street, Suite 700
Williamsport, PA 17701

Pure Water Finance
P.O. Box 404582
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J Hawk Water Service, LLC
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Malvern, OH 44644

The Vindicator Printing
107 Vindicator Square
Youngstown, OH 44503

Ohio Edison
P.O. Box 3637
Akron, OH 44309

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400 City Center One
100 Federal Plaza East
Youngstown, OH 44503

Roy Crick or Ray Starr Rev. Trust
c/o David A. Detec
Manchester Bennett Powers & Ullman
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Industrial Tank Management, LLC
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